

FUNDING OF SCHOOLS

2000/2001

SCHOOL YEAR

**MANITOBA EDUCATION AND TRAINING
Schools' Finance Branch
511 - 1181 Portage Avenue
Winnipeg, Manitoba R3G 0T3**



TABLE OF CONTENTS

INTRODUCTION	1
REVISIONS.....	2
BASE SUPPORT.....	3
1. Support for Recognized Expenditures	3
2. Curricular Materials	5
3. Information Technology	6
4. Library Services	6
5. Level I Special Needs	6
6. Early Behaviour Intervention.....	7
7. Early Identification	7
8. Counselling and Guidance	7
9. Professional Development	7
10. Occupancy.....	8
11. Flexible Base.....	8
CATEGORICAL SUPPORT.....	9
1. Transportation.....	9
2. Board and Room	11
3. Special Needs.....	12
4. Technology (Vocational) Education	13
5. English as a Second Language.....	14
6. English Language Enrichment for Native Students.....	14
7. Heritage Language	14
8. French Language Programs/Instruction	15
9. Small Schools	15
10. Students At Risk	16
11. Decreasing Enrolment.....	19
12. Remoteness Allowance	19
13. New School	19
14. Red River Technical Vocational Area Coordinator.....	19
15. Programme d'accueil.....	19
16. Early Literacy Intervention.....	20
SUPPLEMENTARY SUPPORT.....	20
CAPITAL SUPPORT	21
OTHER SUPPORT/REVENUE FROM THE DEPARTMENT OF EDUCATION AND TRAINING	21
OTHER REVENUE.....	22

SPECIAL REQUIREMENT.....	22
SPECIAL LEVY.....	22
APPENDIX A.....	23
Special Levy and the Division scolaire franco-manitobaine (DSFM).....	23
APPENDIX B.....	24
Schools of Choice and Transportation Funding.....	24
APPENDIX C.....	25
Funding to a High School Diploma Plus 4 Approved Courses	25
Adult Learning Centres.....	25
Classes Beyond the Normal School Day	26
Home School Pupils.....	26
APPENDIX D.....	27
Transportation Rates	27
APPENDIX E	28
Methodology to Calculate Bus Depreciation.....	28

INTRODUCTION

The Schools Finance Program is established by the provincial government in The Public Schools Act and in related regulations. The Program comprises operating and capital support and is administered by The Schools' Finance Branch and the Public Schools Finance Board.

The Schools Finance Program is funded through the Education Support Levy and consolidated revenues of the Province. For the calendar year 2000, the Education Support Levy mill rates are 7.92 mills on residential property and 18.06 mills on other (commercial) property. Farmland continues to be exempt.

Funding for the 2000/2001 school year will be based on enrolment as at September 30, 2000.

Preliminary funding information provided to school divisions for 2000/2001 is based on actual September 30, 1999 enrolments submitted by each school division. These enrolments are updated to actual September 30, 2000 after final data is collected in the fall of 2000. Changes made at that time relate to enrolment, statistical, and financial information submitted by the school divisions and verified by the Schools' Finance Branch.

This brief summary is intended to be an easy-to-read reference guide describing the funding for the 2000/2001 school year. In cases of dispute, The Public Schools Act and Manitoba Regulations remain the legal references. If additional or more complete information is required the reader should refer to the legal documents.

REVISIONS

Changes to the Schools Finance Program

The following changes have been made to the Schools Finance Program for the 2000/2001 school year:

- The September 1998 salary grid and the September 1998 instructional personnel are used to calculate the average teacher salary in the calculation of Support for Recognized Expenditures.
- Funding for eligible pupils attending Adult Learning Centres:
 - Funding includes Support for Recognized Expenditures (excluding division administration), Curricular Materials, Information Technology, Library Services, Professional Development, Technology (Vocational) Education unit credits, Students at Risk, and Remoteness Allowance.
 - Eligible instructional units are determined by dividing the eligible enrolment in adult learning centres by a divisor of 25.0.
- Base Support has been expanded to include Curricular Materials, Information Technology, Distance Education (included under Information Technology), and Early Identification.
- Support for Level I Special Needs, Counselling and Guidance, and Library Services is increased from \$42,800 to \$45,000 per eligible unit.
- Support for Professional Development is increased from \$537 to \$600 per eligible instructional unit.
- Maximum Flexible Base Support is increased from 20% to 50% of Level I Special Needs, Counselling and Guidance, Library Services, and Professional Development.
- The Vehicle Support portion of Transportation Support is increased from \$6.7 million to \$8.0 million. The revised rates are listed in Appendix D.
- Funding for Level II and Level III pupils is increased from \$8,520 to \$8,565 and \$18,960 to \$19,055 per pupil respectively.
- Funding for English Language Enrichment for Native Students is set at the amount received for the 1999/2000 school year. School divisions may use funding for any programming that is clearly in support of the education of aboriginal children.
- Support for Early Literacy Intervention programming is increased from \$4.7 million to \$5.7 million.
- Supplementary Support is based on assessment per resident pupil under the age of 21 rather than eligible enrolment. The resident pupil count is as at September 30, 1999.

BASE SUPPORT

1. Support for Recognized Expenditures

Recognized expenditures less 7.42 mills multiplied by 2000 prorated total school assessment, less deductible mining revenue, where recognized expenditures are the total of:

- (a) the lesser of 2000/2001 allowable expenditures in Division Administration, Function 500; or \$2,560 multiplied by eligible instructional units (excluding pupils attending adult learning centres). If \$2,560 multiplied by eligible instructional units exceeds the 2000/2001 allowable expenditures in Function 500, the excess amount is transferred to (b).
- (b) the lesser of 2000/2001 allowable expenditures for Regular Instruction, Function 100, and Curriculum Consulting and Development, Program 610, or the total of:
 - (i) the excess in (a),
 - (ii) eligible instructional units (including adult learning centres) multiplied by the sum of:
 - 91% of the average teacher salary,
 - \$4,250 for classroom supplies, and
 - \$6,970 for school administration.

The following definitions are used to calculate Support for Recognized Expenditures.

Full-time-equivalent (F.T.E.) Instructional Units

Calculated for Grades K to 8 using the divisors in the following table:

K to 8 F.T.E. Enrolment by School Sept. 30/2000	Divisors for Schools in Cities and Towns > 10,000 Residents	Divisors for Rural and Northern School Divisions	Divisors for Divisions with Sparsity < 0.1	Divisors for Adult Learning Centre Enrolment
200 OR MORE	21.0	21.0	21.0	25.0
100 - 199.9	21.0	19.5	19.5	25.0
18.5/17.5 - 99.9	21.0	18.5	17.5	25.0
LESS THAN 18.5	1 UNIT	1 UNIT		25.0
LESS THAN 17.5			1 UNIT	25.0

Calculated for S1 to S4 using the divisors in the following table:

S1 to S4 F.T.E. Enrolment by School Sept. 30/2000	Divisors for Schools Located in Cities and Towns > 10,000 Residents	Divisors for Sparse Divisions and 2264, 2309, 2312, 2460	Divisors for All Other School Enrolments	Divisors for Adult Learning Centre Enrolment
200 OR MORE	21.0	21.0	21.0	25.0
150 - 199.9	21.0	19.5	19.5	25.0
100 - 149.9	21.0	18.5	19.5	25.0
75 - 99.9	21.0	17.5	18.5	25.0
50 - 74.9	21.0	16.5	18.5	25.0
LESS THAN 50	21.0	15.5	18.5	25.0

Eligible Instructional Units

Total F.T.E. instructional units less the number of non-supportable units determined by dividing the total number of non-supportable pupils in the school division by 21.0. For pupils attending adult learning centres the divisor is 25.0.

Division Average Teacher Salary

The average teacher salary is based on the September 1998 salary grid in the division's collective agreement and the September 1998 F.T.E. teaching personnel, excluding superintendents, according to the Teacher/Professional Personnel file at that same date. The F.T.E. teaching personnel is applied to the salary grid according to salary class and years of experience. The resulting salary cost is then divided by the total F.T.E. teaching personnel to determine the average teacher salary.

Sparsity Factor

The sparsity factor in each school division is determined by dividing S1 to S4 F.T.E. enrolment (including pupils attending adult learning centres) on September 30, 1999 by the area (square kilometres) of the division.

K - 8: Instructional units for divisions with a sparsity factor of less than 0.1 are calculated using the 17.5 divisor for elementary grades if the school enrolment in those grades is less than 100 pupils.

S1 to S4: Instructional units for school division Nos. 2264, 2309, 2312 and 2460 and divisions with a sparsity factor of less than 0.3 are calculated for S1 to S4 enrolments using the divisors for sparse divisions.

Allowable Expenditures

Allowable expenditures are reported on Schedule 8 of the 2000/2001 financial statements as total expenditures in a particular area, plus/minus related expenditure adjustments (e.g. capitalized expenditures), less allocated revenues.

Prorated Total School Assessment

- (a) School assessment (used to calculate funding) in school divisions whose boundaries overlap with the Division scolaire franco-manitobaine (DSFM) has been prorated on the basis of resident non-DSFM pupils under the age of 21.
- (b) School assessment (used to calculate funding) in the DSFM is assessment in school divisions whose boundaries overlap with the DSFM prorated for resident DSFM pupils under the age of 21.
- (c) For all other school divisions/districts, the 2000 total school assessment is used.

Deductible Mining Revenue

In school divisions/districts with mining revenue (Flin Flon No. 46, Snow Lake No. 2309, Mystery Lake No. 2355), the deductible mining revenue is calculated as follows:

- (a) a school year mill rate is determined by dividing the 1999/2000 operating expenditures and capital transfers less 1999/2000 revenues and support by the 1999 total school assessment,
- (b) an equivalent school assessment is determined by dividing the 1999 mining revenue for the school division/district by the school year mill rate, and
- (c) deductible mining revenue is the equivalent school assessment multiplied by 7.42 mills.

2. Curricular Materials

\$50 per eligible pupil (including pupils attending adult learning centres), \$30 of which must be expended through the Manitoba Textbook Bureau. Any unexpended balance of the \$30 remains as a credit at the Bureau.

For additional information please contact Marna Kenny, Program Accountant, Schools' Finance Branch, at 945-6132.

3. Information Technology

The sum of:

- (a) \$40 per eligible pupil (including pupils attending adult learning centres), plus
- (b) \$2,500 per school division (formerly Distance Education Support).

The \$2,500 per school division is provided for professional development activities related to the use of information technologies for both in-class and distance education activities. The focus should be in the areas of distance education methodologies and/or integration of information technology as a foundation skill area. Please report these expenditures in Program 630, Professional and Staff Development.

For additional information please contact Lynne Mavins, Coordinator, Program Analysis and Development, Schools' Finance Branch, at 945-4061.

4. Library Services

The lesser of:

- (a) eligible enrolment (including pupils attending adult learning centres) divided by 600, multiplied by \$45,000, plus \$15 per pupil included in eligible enrolment (including pupils attending adult learning centres), or
- (b) allowable expenditures.

Allowable expenditures are 2000/2001 Educational Media (Program 620) allowable expenditures as reported on Schedule 8 of the financial statements.

5. Level I Special Needs

The lesser of:

- (a) eligible enrolment (excluding pupils attending adult learning centres) divided by 180, multiplied by \$45,000, or
- (b) allowable expenditures.

Allowable expenditures are 2000/2001 Exceptional (Function 200) allowable expenditures as reported on Schedule 8 of the financial statements. Revenues deducted in the calculation of allowable expenditures for Level I Special Needs include support for Special Needs Coordinators/Clinicians and Level II and III pupils as well as any other revenues related to Function 200.

6. Early Behaviour Intervention

Funding is provided to assist school divisions with the development and implementation of effective and research-based programming that provides for a continuum of services and supports for students experiencing learning difficulties due to behavioural problems.

Funding is calculated as \$22 per eligible pupil in Kindergarten to Grade 6. Divisions are required to submit a brief plan indicating how the funding will be used and a report at the end of the year outlining the effectiveness/impact of the programming provided.

For additional information, please contact Neil Butchard, Provincial Specialist, Program Implementation Branch, at 945-6075.

7. Early Identification

Early Identification support is to assist school divisions in providing appropriate educational programming to children with special needs upon their entrance into school.

Funding is set at the amount provided for 1999/2000. School divisions are not required to submit proposals for approval in order to receive funding.

For additional program information please contact Glen Rossé, Regional Manager (Northern Region), Program Implementation Branch, at 677-6775 (Thompson, Manitoba).

8. Counselling and Guidance

The lesser of:

- (a) eligible enrolment in Grades 5 to Senior 4 (excluding pupils attending adult learning centres) divided by 550, multiplied by \$45,000, or
- (b) allowable expenditures.

Allowable expenditures are 2000/2001 Counselling and Guidance (Program 640) allowable expenditures as reported on Schedule 8 of the financial statements.

9. Professional Development

The lesser of:

- (a) eligible instructional units (including pupils attending adult learning centres) multiplied by \$600, or
- (b) allowable expenditures.

Allowable expenditures are 2000/2001 Professional and Staff Development (Program 630) allowable expenditures as reported on Schedule 8 of the financial statements.

10. Occupancy

The lesser of (a) or (b), where

$$(a) = (A/B + C/D)/2 \times \$82,500,000$$

where:

A = sum of ages of active school buildings in the division as at June 30, 1999

B = sum of ages of active school buildings in the province as at June 30, 1999

C = sum of areas of active school buildings in the division as at June 30, 1999
(including space leased for school purposes)

D = sum of areas of active school buildings in the province as at June 30, 1999
(including space leased for school purposes)

(b) = 68% of (E + F) where:

E = allowable expenditures

F = G - H, provided G is greater than H, where:

G = the average of 1997/98 and 1998/99 total Function 800 expenditures,

H = the total 1999/2000 Function 800 expenditures

Allowable expenditures are 1999/2000 Operations and Maintenance (Function 800) allowable expenditures as reported on Schedule 8 of the financial statements.

11. Flexible Base

Available Flexible Base Support is the lesser of:

(a) Maximum support less eligible support in Library Services, Level I Special Needs, Counselling and Guidance, and Professional Development, or

(b) 50% of the maximum support in each of the four areas.

The allocation of Flexible Base Support is the lesser of:

(i) Available Flexible Base Support, or

(ii) unsupported expenditures in Recognized Expenditures (Regular Instruction), Library Services, Level I Special Needs, Counselling and Guidance, and Professional Development,

where unsupported expenditures are calculated by subtracting eligible support from the allowable expenditures in each area.

Please note that Flexible Base Support is allocated automatically in the order of the grants listed in (ii) above.

For additional information regarding the calculation of Flexible Base Support please contact Lynne Mavins, Coordinator, Program Analysis and Development, Schools' Finance Branch, at 945-4061.

CATEGORICAL SUPPORT

1. Transportation

A transported pupil is defined briefly as a pupil (excluding pupils attending adult learning centres) who lives further than 1.6 kilometres from his/her designated school.

In accordance with The Public Schools Act and regulations (as amended), divisions may transport pupils in cities, towns and villages, but are not obligated to do so with the exception of special class/physically handicapped pupils.

Funding provided under this section (please see Appendix D for further information) can be used in support of both operating and vehicle costs.

Support is the total of:

(a) Urban: \$255 per transported pupil for

- pupils¹ enrolled in Kindergarten to Grade 6 who reside in a city, town or village,
- pupils¹ enrolled in Grades 7 to Senior 4 who reside more than 1.6 kilometres from a public transit stop and school, and
- pupils enrolled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is in the same city, town or village as the home division.

(b) Rural: \$375 per transported pupil for

- pupils¹ enrolled in Kindergarten to Senior 4 who do not reside in a city, town or village,
- pupils enrolled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is not in the same city, town or village as the home division, and
- pupils enrolled in the School Districts of Snow Lake or Leaf Rapids who have more than 1.6 kilometres to walk to school.

(c) Special Class/Physically Handicapped: \$460 per transported pupil¹ who is unable to walk safely to school and

- is a Level II or Level III pupil, or
- has a learning disability, or
- has a physical handicap.

(d) DSFM: \$375 per transported pupil for those pupils who must cross divisional boundaries to reach school.

(e) Special:

- \$2,675 per wheelchair pupil for pupils requiring transportation on a specially equipped school bus or vehicle used to transport disabled passengers under the authority of the Taxicab Board. Included are vehicles that meet the CSA-D409 (Motor Vehicles for the Transportation of Persons with Physical Disabilities) standard and a modified version of CSA-D409.

Please note that vans with a lift or ramp and a 4-point wheelchair tie-down system that do not meet CSA-D409 or modified CSA-D409 standards are no longer eligible.

Support is initially determined based on the number of pupils enrolled on September 30, 2000 and is thereafter adjusted to ensure that additional pupils identified throughout the school year receive funding.

- \$5 per pupil in the eligible enrolment (excluding pupils attending adult learning centres).

(f) Loaded Kilometre Support: for all loaded kilometres per approved bus route for each day the bus route operates where the rate per loaded kilometre is based on the following dispersion factors:

greater than or equal to 1.8	\$0.40
less than 1.8 and greater than 0.28	\$0.50
less than or equal to 0.28	\$0.60

¹ Includes Independent school pupils transported by the school division under a shared services agreement.

The dispersion factor is A/B

where:

A = the eligible enrolment (including pupils attending adult learning centres) at September 30, 1999

B = the area of the school division (in square kilometres)

(g) Loaded Kilometre Support: \$0.11 per loaded kilometre for approved rural routes only for each day the bus route operates.

(h) Bus Grant: \$2,800 per bus on approved rural routes only.

All support beyond allowable transportation expenditures is to be placed in a capital reserve fund for transportation.

Allowable expenditures are 2000/2001 Transportation (Function 700) allowable expenditures as reported on Schedule 8 of the financial statements.

For additional information regarding transportation funding please contact Lynne Mavins, Coordinator, Program Analysis and Development, Schools' Finance Branch, at 945-4061.

For information regarding school bus operations, including preventative maintenance, driver and ridership training, and school bus specifications, please contact David Yeo, Assistant Director, Education Administration Services, at 945-8664 or Chuck Beaudry, Senior Field Officer, Pupil Transportation Unit, at 945-6898.

2. Board and Room

The lesser of:

- (a) \$480 per pupil (excluding pupils attending adult learning centres) for each month the pupil lives away from his or her residence to take a program not offered in the pupil's home school if the one-way distance from the pupil's residence to the school attended is 80 kilometres or more, or
- (b) the actual cost of board and room, transportation and sundry living expenses.

In (a) support is initially determined based on the number of pupils enrolled on September 30, 2000 and is thereafter adjusted to ensure that additional pupils identified throughout the school year receive funding.

For additional information please contact Lynne Mavins, Coordinator, Program Analysis and Development, Schools' Finance Branch, at 945-4061.

3. Special Needs

The total of:

- (a) Coordinator/Clinician support is the lesser of maximum support or allowable expenditures for salaries, allowances and benefits, professional service fees, and travel and meetings for qualified clinicians and up to one qualified special needs coordinator.

Maximum support is \$45,000 multiplied by 2000/2001 maximum units, increased by the percentage that corresponds to the dispersion factor.

The 2000/2001 maximum units are determined by dividing the September 30, 2000 eligible enrolment (excluding pupils attending adult learning centres) by the appropriate divisor in the following table:

K to S4 Eligible Enrolment at September 30, 2000	Divisors for School Divisions South of the 53rd Parallel	Divisors for School Divisions North of the 53rd Parallel
5,000 or more	675	650
4,000 - 4,999	650	625
3,000 - 3,999	625	600
2,000 - 2,999	600	575
1,750 - 1,999	575	550
1,500 - 1,749	550	525
1,250 - 1,499	525	500
1,000 - 1,249	500	475
750 - 999	475	450
450 - 749	450	450
less than 450	1 unit	1 unit

The percentage increase applied is the rate that corresponds to the dispersion factor in the following table:

Dispersion Factor (September 30, 1999 Eligible Enrolment + Area of School Division in Square Kilometres)	Percentage Increase for School Divisions South of the 53rd Parallel
0.0 to 0.29	12%
0.3 to 0.39	10%
0.4 to 0.49	8%
0.5 to 0.59	6%
0.6 to 0.69	4%
0.7 to 0.79	2%
0.8 and over	0%

School divisions north of the 53rd parallel receive a 12% increase.

- (b) Level II support based on \$8,565 for each specific pupil (excluding pupils attending adult learning centres) who is severely multi-handicapped, psychotic, autistic, deaf/hard of hearing, visually impaired, or very severely emotionally/behaviourally disordered, and
- (c) Level III support based on \$19,055 for each specific pupil (excluding pupils attending adult learning centres) who is profoundly multi-handicapped, profoundly deaf, profoundly emotionally/behaviourally disordered, or blind.

In (b) and (c) support is initially determined based on the number of pupils enrolled on September 30, 2000 and is thereafter adjusted to ensure that additional pupils identified throughout the school year receive funding.

For additional program information please contact Adair Morrison, Coordinator, Provincial Specialists Unit, Program Implementation Branch, at 945-6885.

4. Technology (Vocational) Education

The total of:

- (a) \$150 per pupil per Category I unit credit (including pupils attending adult learning centres),
- (b) \$50 per pupil per Category II unit credit (including pupils attending adult learning centres), and

- (c) \$5,000 per approved Senior Years Technology Education program (Vocational/Business and Marketing) excluding adult learning centres.

For additional program information please contact Ken Nimchuk, Consultant, Technology Education, Program Development Branch, at 945-7947.

5. English as a Second Language

Eligible pupils (excluding pupils attending adult learning centres) receiving English as a Second Language instruction on September 30, 2000 multiplied by \$660.

For additional program information please contact Tony Tavares, Provincial Specialist, Program Implementation Branch, at 945-6879.

6. English Language Enrichment for Native Students

Funding for English Language Enrichment for Native Students is set at the amount received for the 1999/2000 school year. School divisions may use funding for any programming that is clearly in support of the education of aboriginal children. Divisions are required to submit a brief plan indicating how the funding will be used and a report at the end of the year outlining the effectiveness/impact of the programming provided.

For additional program information please contact Mark Peterson, Manager (Parklands/Westman/South Central Regions), Program Implementation Branch, at 328-5407 (Rivers, Manitoba).

7. Heritage Language

The total of:

(a) Bilingual

- 38% to 50% of time (K - Senior 4) - F.T.E. pupils x \$205
Less than 38% (Grades 1 - Senior 4) - F.T.E. pupils x \$80

Kindergarten pupils receiving less than 38% are not eligible for funding.

(b) Enhanced courses

- Grades 7 - Senior 4 - F.T.E. pupils x \$80 x number of courses

Enhanced Heritage Language programming is for pupils who were formerly enrolled in Bilingual programming in Kindergarten to Grade 6.

(c) Language of Study

- Grades 1 to 3 - F.T.E. pupils x \$40
Grades 4 to Senior 4 - F.T.E. pupils x \$80

To receive funding for Language of Study programs, pupils must receive instruction in a heritage language program for at least 120 minutes in a six day cycle.

Heritage language program funding is not provided for pupils attending an adult learning centre.

For additional program information please contact Tony Tavares, Provincial Specialist, Program Implementation Branch, at 945-6879.

8. French Language Programs/Instruction

The total of:

(a) Français	- F.T.E. pupils x \$205
(b) Immersion	- F.T.E. pupils x \$205
(c) Basic	- F.T.E. pupils x \$ 80
(d) Exposure/Re-entry	- F.T.E. pupils x \$ 40

Funding for French Language Programs/Instruction is not provided for pupils attending an adult learning centre.

For additional program information please contact Henri Grimard, Directeur (Director), Direction des services de soutien en éducation (Educational Support Services), at 945-6939.

9. Small Schools

For the purpose of Small Schools support, F.T.E. enrolment is total enrolment excluding Nursery pupils, 50% Kindergarten pupils and, for adults, the percentage of time not eligible for funding.

School division Nos. 11, 12 rural, 13 to 48, 49 rural, 50, 2264, 2309, 2312, 2355, 2439, and 2460 are eligible for Small Schools support calculated as the lesser of the cost of small schools programming or the total of (a), (b), and (c), provided that the F.T.E. enrolment of those grades that qualify for support is greater than 15% of the school's total enrolment.

(a) If F.T.E. pupils (including pupils attending adult learning centres) per elementary grade on September 30, 1999, are:

less than 15	\$20 per elementary pupil;
15 or more but less than 18	\$10 per elementary pupil;
18 or more but less than 21	\$5 per elementary pupil.

- (b) If F.T.E. pupils (including pupils attending adult learning centres) per secondary grade on September 30, 1999, are:

less than 50	\$70 per secondary pupil;
50 or more but less than 53	\$35 per secondary pupil;
53 or more but less than 56	\$17.50 per secondary pupil.

- (c) If the school qualifies for support under (a) or (b), an amount of \$3,300.

In the case of a new school, the September 30, 2000 F.T.E. enrolment is used in the above calculation.

The grant is to be expended by the school division to meet the additional needs of small schools. It is not necessary to expend the grant in a specific school.

For additional information, please contact Mike Timgren, Regional Manager (South East/Interlake Region), Program Implementation Branch, at 642-6040 (Gimli, Manitoba).

For information regarding the criteria used to designate a facility as a 'school', please contact David Yeo, Assistant Director, Education Administration Services, at 945-8664.

10. Students At Risk

Support is the total of Formula Support plus Innovations Support.

For 2000/2001, Formula Support is the greater of A or B where:

$$A = \$15,000$$

B = the sum of \$20 multiplied by 1999/2000 eligible enrolment (including pupils attending adult learning centres), plus 1999/2000 eligible enrolment for each school multiplied by a rate per pupil corresponding to the socio-economic indicator in the table

The socio-economic indicator is calculated as:

$$(.5 \times A) + (.25 \times B) + (.25 \times C)$$

where:

A = the percentage of low income families with school-aged children in the school catchment area (based on 1996 Census data)

B = the percentage of single parent families with school-aged children in the school catchment area (based on 1996 Census data)

C = the school migrancy rate (1997/98 school year)

In cases where the school's enrolment is drawn from feeder schools, the socio-economic indicator is calculated as the weighted average of the socio-economic indicator for each feeder school. Weighting is based on the percentage of the school's enrolment drawn from each feeder school for the 1997/98 school year.

For additional information please contact Randy Stankewich, Statistical Analyst, Schools' Finance Branch, at 945-5073.

Innovations support may be applied for through the Program Implementation Branch. For additional information please contact Joanna Blais, Manager, Winnipeg Regional Team, Program Implementation Branch, at 945-7922.

Per Pupil Rates Corresponding to Socio-economic Indicators

% INDICATOR	PUPIL RATE		% INDICATOR	PUPIL RATE		% INDICATOR	PUPIL RATE
0% - 19%	\$0		47%	\$312		75%	\$1,266
20%	\$3		48%	\$336		76%	\$1,302
21%	\$6		49%	\$360		77%	\$1,338
22%	\$9		50%	\$390		78%	\$1,374
23%	\$12		51%	\$420		79%	\$1,410
24%	\$15		52%	\$450		80%	\$1,446
25%	\$21		53%	\$480		81%	\$1,482
26%	\$27		54%	\$510		82%	\$1,518
27%	\$33		55%	\$546		83%	\$1,554
28%	\$39		56%	\$582		84%	\$1,590
29%	\$45		57%	\$618		85%	\$1,626
30%	\$54		58%	\$654		86%	\$1,662
31%	\$63		59%	\$690		87%	\$1,698
32%	\$72		60%	\$726		88%	\$1,734
33%	\$81		61%	\$762		89%	\$1,770
34%	\$90		62%	\$798		90%	\$1,806
35%	\$102		63%	\$834		91%	\$1,842
36%	\$114		64%	\$870		92%	\$1,878
37%	\$126		65%	\$906		93%	\$1,914
38%	\$138		66%	\$942		94%	\$1,950
39%	\$150		67%	\$978		95%	\$1,986
40%	\$168		68%	\$1,014		96%	\$2,022
41%	\$186		69%	\$1,050		97%	\$2,058
42%	\$204		70%	\$1,086		98%	\$2,094
43%	\$222		71%	\$1,122		99%	\$2,130
44%	\$240		72%	\$1,158		100%	\$2,166
45%	\$264		73%	\$1,194			
46%	\$288		74%	\$1,230			

11. Decreasing Enrolment

Support is 50% of the decrease in eligible enrolment (including pupils attending adult learning centres) from September 30, 1999 to September 30, 2000 multiplied by 100% of the 2000/2001 base support per eligible pupil.

For additional information please contact Lynne Mavins, Coordinator, Program Analysis and Development, Schools' Finance Branch, at 945-4061.

12. Remoteness Allowance

- (a) If the division/district lies north of the 56th parallel, multiply the eligible enrolment (including pupils attending adult learning centres) by \$450.
- (b) In School District No. 2309 and School Division No. 48, multiply the eligible enrolment (including pupils attending adult learning centres) by \$300.
- (c) In School District No. 2439 or if the division/district lies between the 53rd and 56th parallel, multiply the eligible enrolment (including pupils attending adult learning centres) by \$150.

For additional information please contact Marianne Mirecki, Program Analyst, Schools' Finance Branch, at 945-6483.

13. New School

\$7,500 per classroom in a new school provided that the school division opens a new school during the 2000/2001 school year which is not a replacement school.

For additional information please contact Marianne Mirecki, Program Analyst, Schools' Finance Branch, at 945-6483.

14. Red River Technical Vocational Area Coordinator

\$55,000 for the vocational coordinator in the Red River Technical Vocational Area which includes six school divisions: Boundary No. 16, Red River No. 17, Rhineland No. 18, Morris-Macdonald No. 19, Garden Valley No. 26, and Division scolaire franco-manitobaine n° 49.

For additional information please contact Marianne Mirecki, Program Analyst, Schools' Finance Branch, at 945-6483.

15. Programme d'accueil

Programme d'accueil is designed to improve the French language skills of pupils whose French language skills do not meet the language requirements of the Français program

offered by the DSFM. Support is the approved Program d'accueil enrolment (excluding pupils attending adult learning centres), to a maximum of 500 pupils, in the DSFM on September 30, 2000 multiplied by \$660.

For additional program information please contact Henri Grimard, Directeur (Director), Direction des services de soutien en éducation (Educational Support Services), at 945-6939.

16. Early Literacy Intervention

Funding is to assist divisions to implement early literacy intervention programs (e.g. Reading Recovery™) that have clearly demonstrated success in increasing the reading proficiency of the lowest achieving pupils in Grade 1.

\$5.7 million of funding is available to support the current levels of implementation of the Early Literacy Intervention Program and to support expansion/new programs. Funding may also be used for programs that have the potential for demonstrating success. School divisions do not need to submit proposals for current program funding, however, proposals must be submitted to receive funding for expansion/new programs.

For additional information please contact Irene Huggins, Trainer, Western Institute of Reading Recovery, at 945-4687.

SUPPLEMENTARY SUPPORT

Supplementary Support = $A \times 40\% \times E$, where

$A =$ 1999/2000 unsupported expenditures = $B - C - D$, where

$B =$ 1999/2000 total operating expenditures excluding Function 400, but including total Adjustments to Expenditures per Appendix A of the financial statements, plus bus depreciation calculated on a 10-year straight line basis. (Please refer to Appendix E for the calculation of bus depreciation costs.)

$C =$ sum of 1999/2000 Other Program Support, Other Provincial Government Revenue and allocated Non-Provincial Sources (per Appendices A and B of the financial statements) but excluding revenues allocated to Function 400 (per Schedule 8 of the financial statements).

$D =$ 1999/2000 Recognized Expenditures, all other Base Support and Categorical Support.

E = 2000/2001 equalization factor = $[1 - (F/G)]$, where:

F = 2000 prorated total school assessment divided by the total number of resident pupils under age 21 at September 30, 1999.

G = the highest 2000 prorated total school assessment per resident pupil under age 21 in the Province.

CAPITAL SUPPORT

Capital Support for:

- (a) school construction (debt servicing),
- (b) vocational equipment,
- (c) major capital projects in the main categories of building programs, upgrading programs and renovations, and
- (d) Section 'D' Support which is determined for each division as:

$$(A/B + C/D)/2 \times \$4,400,000$$

where:

A = sum of ages of active school buildings in the division as at June 30, 1999

B = sum of ages of active school buildings in the Province as at June 30, 1999

C = sum of areas of active school buildings in the division as at June 30, 1999
(excluding leased space)

D = sum of areas of active school buildings in the Province as at June 30, 1999
(excluding leased space)

(e) Environmental Assistance Program

(f) Air Quality Program

For additional information regarding support for vocational equipment please contact Ken Nimchuk, Consultant, Technology Education, Program Development Branch, at 945-7947.

For additional information regarding all other capital support please contact Robert Goluch, Executive Director, Public Schools Finance Board, at 945-6907.

OTHER SUPPORT/REVENUE FROM THE DEPARTMENT OF EDUCATION AND TRAINING

The Department of Education and Training also provides other support/revenue towards the operating costs of school divisions. This support/revenue includes grants for Shared Services, Special Needs (multi-sensory), Institutional Programs, Nursing Supports (URIS), General Support Grant, and Pay Equity.

OTHER REVENUE

School divisions receive other revenue from a variety of sources including, but not limited to, the Government of Canada, First Nations Bands and Other School Boards.

SPECIAL REQUIREMENT

The difference between expenditures and revenues for 2000/2001 for each school division is made up by the special requirement.

SPECIAL LEVY

A portion of the 1999/2000 special requirement and of the 2000/2001 special requirement comprises the 2000 Special Levy.

A minimum of 40% of the 2000/2001 special requirement must be raised by the 2000 Special Levy.

The Special Levy is raised on the assessed property within each school division. The Special Levy mill rates, therefore, vary throughout the Province.

APPENDIX A

Special Levy and the Division scolaire franco-manitobaine (DSFM)

The boundaries of the DSFM encompass a total of 36 school divisions, either in whole or in part. The school divisions are:

Winnipeg No. 1	Lakeshore No. 23
St. James-Assiniboia No. 2	Portage la Prairie No. 24
Assiniboine South No. 3	Midland No. 25
St. Boniface No. 4	Mountain No. 28
Fort Garry No. 5	Pine Creek No. 30
St. Vital No. 6	Turtle River No. 32
River East No. 9	Dauphin-Ochre School Area No. 1
Seven Oaks No. 10	Duck Mountain No. 34
Lord Selkirk No. 11	Intermountain No. 36
Transcona-Springfield No. 12	Pelly Trail No. 37
Agassiz No. 13	Birdtail River No. 38
Seine River No. 14	Rolling River No. 39
Hanover No. 15	Brandon No. 40
Boundary No. 16	Fort la Bosse No. 41
Red River No. 17	Souris Valley No. 42
Rhineland No. 18	Kelsey No. 45
Morris MacDonald No. 19	Prairie Spirit No. 50
White Horse Plain No. 20	Mystery Lake No. 2355

Pupils residing within DSFM boundaries and attending DSFM schools are residents of the DSFM. Therefore, under section 21.34 of The Public Schools Act, school divisions shall pay Special Levy to the DSFM on their behalf. The Special Levy is determined by dividing the Special Levy of the school division by the number of resident pupils under the age of 21 in the division attending public schools (excluding those pupils who are attending the DSFM) and multiplying by the number of resident pupils under the age of 21 attending the DSFM. This amount, collected with the Special Levy of the division, is remitted to the DSFM in accordance with Manitoba Regulation 371/88.

APPENDIX B

Schools of Choice and Transportation Funding

Schools of Choice gives parents and pupils the ability to choose and attend a school other than the one designated by the school board. Provincial funding is provided to the school division where the pupil attends school. A transfer fee is provided by the home division to the receiving division in support of pupils who choose to attend school in the receiving division for a program offered in the home division.

With respect to transportation within the school division, if a pupil is eligible for transportation to his/her designated school, then the school division may provide transportation to the school of choice. Transportation support is provided if the pupil is eligible for transportation to the designated school and is transported either to the designated school or the school of choice. A pupil transported to a school of choice must be transported on an existing approved bus route and the school of choice must be more than 1.6 kilometres from the pupil's residence.

Transportation support is not provided for transportation to a school of choice outside a school division except in rural school divisions where a pupil lives closer by road route to an out of division school than to the designated school and would be eligible for transportation support if transported to the designated school. In such situations, if an eligible pupil is not transported by a school bus then a grant in lieu can be claimed by the division where the pupil attends school and be provided to the parents of the pupil.

A designated school is the closest school in the home division that offers one of the four recognized Programs - English, Français, French Immersion, and Technology Education; has available space; and is accessible via an approved school bus route.

In addition, a school division may designate a school based on the programming/educational requirements of a pupil in respect of:

- (i) special needs,
- (ii) approved Bilingual Heritage Language programs, and
- (iii) approved program clusters as per the Subject Table Handbook - Technology Education.

APPENDIX C

Funding to a High School Diploma Plus 4 Approved Courses

- i) Pupils under 21 years of age who have not completed a high school diploma and are not attending an adult learning centre:
 - are counted as full time irrespective of the number of courses taken
 - cannot be charged a tuition fee
 - if not a resident of the division, transfer or residual fees apply
- ii) Pupils under 21 years of age who have completed a high school diploma:
 - are funded on a prorated basis according to the number of courses being taken up to a maximum of four approved courses beyond the number of courses taken by the end of the school year in which graduation occurs
 - if a resident of the school division, can be charged a tuition fee for courses that are not funded but not for courses that are funded
 - if not a resident of the school division, can be charged a tuition fee for all courses taken
 - no transfer or residual fees apply
- iii) Pupils 21 years of age or older, regardless of whether they have a high school diploma or not:
 - are funded on a prorated basis according to the number of courses being taken up to a maximum of four approved courses beyond the number required for graduation
 - can be charged a tuition fee for all courses taken whether a resident or not
 - no transfer or residual fees apply

Please note: (i) high school diploma refers to the diploma issued by a high school and approved by the school division, and (ii) the Subject Table Handbook lists approved courses that can be used as credit towards a high school diploma.

Adult Learning Centres

Pupils attending adult learning centres (ALC) are eligible for provincial funding under the following conditions:

1. Pupils are registered at a senior years school in the school division and the principal of this school has been formally assigned the responsibility for approving the programming offered to these pupils by the ALC.
2. Courses taken at the ALC are eligible to be used as credits towards a high school diploma.
3. Courses taken at the ALC are taught by certified teachers.
4. The approval of the Minister of Education and Training has been obtained.

Pupils attending an ALC, regardless of age, will be funded according to the percentage of time attending the ALC up to the maximum number of approved courses allowed for funding.

ALC eligible enrolment will be funded in accordance with the following:

1. Support for recognized expenditures (excluding division administration) where eligible instructional units are determined by applying a divisor of 25.0 to the enrolment in the ALC
2. Curricular Materials
3. Information Technology
4. Library Services
5. Professional Development
6. Technology (Vocational) Education unit credits
7. Students at Risk
8. Remoteness Allowance

Classes Beyond the Normal School Day

Funding is provided for Kindergarten to Senior 4 pupils attending classes for approved courses that are offered after normal school hours. Courses must be eligible for credit and taught by certified teachers. Funding is calculated according to the percentage of time attending, up to the maximum number of approved courses allowed. Pupils under 21 years of age at September 30th who are attending day classes and have not completed a high school diploma will already have been counted as a full time pupil in the eligible enrolment of the school division and should not be included here.

Home School Pupils

School divisions may include in their eligible enrolment, according to the percentage of time attending, home school pupils who attend approved courses taught by certified teachers.

APPENDIX D

Transportation Rates

Operating Support Rates

Type of Support	Rate
Urban	\$195 per pupil
Rural	\$345 per pupil
Special Class/Physically Handicapped	\$345 per pupil
Special: (i) Pupils requiring specially equipped vehicles (ii) eligible enrolment	\$2,000 per pupil \$5 per eligible enrolment (excluding pupils attending adult learning centres)
Loaded Kilometres where dispersion factor is: (i) greater than or equal to 1.8 (ii) less than 1.8 and greater than 0.28 (iii) less than or equal to 0.28	\$0.40 per loaded kilometre \$0.50 per loaded kilometre \$0.60 per loaded kilometre

Vehicle Support Rates

Type of Support	Rate
Urban	\$60 per pupil
Rural	\$30 per pupil
Special Class/Physically Handicapped	\$115 per pupil
Special: Pupils requiring specially equipped vehicles	\$675 per pupil
Loaded Kilometres (rural routes)	\$0.11 per loaded kilometre
Bus Grant (buses on approved rural routes)	\$2,800 per bus

APPENDIX E

Methodology to Calculate Bus Depreciation

The depreciation reported in the 1999/2000 financial statements is included in the calculation of 2000/2001 Supplementary Support.

Depreciation is calculated for each bus based on the following methodology:

- 10 year, straight line basis.
- Includes all buses with a model year of 1991 or later:
 - New buses depreciated, based on the new purchase price, for the lesser of 10 years or until the bus has been disposed of.
 - Used buses depreciated, based on the used purchase price of \$20,000 or greater, for the lesser of the remaining life up to 10 years or until the bus has been disposed of. Buses with an acquisition cost of less than \$20,000 are charged to the Operating Fund and, therefore, are not subject to depreciation.
 - Buses in the division's fleet at June 30, 1997 depreciated, based on the 1997 replacement values, for the lesser of the remaining life up to 10 years or until the bus has been disposed of.
- Calculated on the fleet that exists at the end of the school year (i.e. June 30, 2000).
- Salvage value is not deducted in determining the annual depreciation amount.
- Depreciation is based on the purchase price including all taxes but excluding the GST rebate. The GST rebate is calculated as 68% of the total GST paid.

For additional information regarding bus depreciation please contact Heather Colquhoun, FRAME Accountant, Schools' Finance Branch, at 945-5079.